

ASSEMBLY BILL

No. 210

**Introduced by Assembly Member Wieckowski
(Coauthors: Assembly Members Bonta, Buchanan, and Skinner)**

January 30, 2013

An act to amend Sections 7291 and 7292 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 210, as introduced, Wieckowski. Transactions and use taxes: County of Alameda.

Existing law authorizes the County of Alameda to impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than 0.5% that, in combination with other specified taxes, exceeds the combined rate of all these taxes that may be imposed, if certain requirements are met, including a requirement that the ordinance proposing the transactions and use tax be submitted to, and approved by, the voters on a certain date. Existing law repeals this authority on January 1, 2014, if the ordinance is not approved by the voters on that date.

This bill would extend the authority of the County of Alameda to impose the transactions and use tax for countywide transportation programs until January 1, 2017 conditioned, upon prior voter approval.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

SECTION 1. Section 7291 of the Revenue and Taxation Code is amended to read:

7291. Notwithstanding any other law, the County of Alameda may impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than 0.5 percent that would, in combination with all taxes imposed in accordance with Part 1.6 (commencing with Section 7251), exceed the limit established in Section 7251.1, if all of the following requirements are met:

(a) The County of Alameda adopts an ordinance proposing the transactions and use tax by any applicable voting approval requirement.

(b) The ordinance proposing the transactions and use tax is submitted to the electorate on ~~the a~~ November ~~6, 2012~~, general election ballot and is approved by the voters voting on the ordinance in accordance with Article XIII C of the California Constitution.

(c) The transactions and use tax conforms to the Transactions and Use Tax Law, Part 1.6 (commencing with Section 7251), other than Section 7251.1.

SEC. 2. Section 7292 of the Revenue and Taxation Code is amended to read:

7292. If, *as of January 1, 2017*, the ordinance proposing the transactions and use tax ~~is not~~ *has not been* approved as required by subdivision (b) of Section 7291, this chapter shall be repealed as of ~~January 1, 2014~~ *that same date*.